(1)

Supreme Court, U.S.
FILED

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NO. OFFICE OF THE CLERK

In The

SUPREME COURT OF THE UNITED STATES

October Term, 1995

IDUS HARRISON,

Petitioner,

vs.

UNITED STATES; JACK CAREY, PARTNER, CAREY, JARRARD & WALKER; and AL MANLEY

Respondents.

On Petition For Writ Of Certiorari To the United States Court Of Appeals For the Eleventh Circuit

---

PETITION FOR WRIT OF CERTIORARI

IDUS HARRISON
8036 PEA RIDGE RD.
CORNELIA, GA 30531

24 pp

QUESTIONS PRESENTED

1. Whether there was proper execution of the summons;
2. Whether there was authority for the summons;
3. Whether there was jurisdiction.

LIST OF PARTIES

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JURISDICTIONAL STATEMENT

This petition for certiorari, filed pursuant to 28 U.S.C. § 1254 (1), seeks review of the Eleventh Circuit Court of Appeal's Opinion Case No. 95-8836 (See Appendix 1) The petition for a Rehearing and Suggestion for Rehearing In Banc, was denied on May 28, 1996.(See Appendix 4).

STATUTORY PROVISIONS

This case simply involves the clear reading of statutes relied on by the petitioner, and as held by this Court. The lower court's rulings are in complete contradiction to this Court's decisions. Title 26 U.S.C. § 6065 was enacted by Congress with the following words:

> **Sec. 6065. Verification of returns.**
>
> Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.

Obviously the words chosen by Congress to place in that statute were intended to reflect their intent and purpose. Clearly the intent was to recognize the complexity of the internal revenue laws and charge any person or entity with the responsibility to insure that the documents they executed were true and correct as to every material matter, whether government or citizen.

The deliberate refusal of the lower courts to uphold the clear meaning of a statute, contrary to the consistent decisions of this Court, constitutes a fraud on the court. This Court has clearly ruled on that matter:

"A federal court has the inherent power to vacate its own judgment upon proof that a fraud has been perpetrated upon the court; this

historic power of equity to set aside **fraudulently begotten judgments** is necessary to the integrity of the courts; moreover, a federal court has the power to conduct an independent investigation in order to determine whether the court has been the victim of fraud". Chambers v Nasco, Inc., 501 US ____, p. ____, 115 L Ed 2d 27, Head notes (1991) (emphasis added)

A review of this case certainly demonstrates that the judgments of the lower courts were based on fraud. The government has absolutely refused to accept the statutes as they were enacted by Congress.

STATEMENT OF THE CASE

This is a case which concerns the improper execution of summons documents, the authority for the summons, the question of identifying a claimed code provision for enforcement of a summons, and the jurisdiction of the District Court, and the Court of Appeals.

A. Statement of Facts.

This case arises from an administrative summons issued by an agent of the Internal Revenue Service to a third party.

B. Procedural Background.

On January 31, 1995, Agent Manley issued an administrative summons to Jack Carey, a partner in Carey, Jarrard & Walker, for the production of books, records and other data concerning petitioner Harrison. On June 7, 1995, petitioner filed a Petition to quash the summons. On May 2, 1995, the District Court entered an order dismissing the petition to quash. On June 28, 1995, an appeal was taken to the Eleventh Circuit Court of Appeals. On May 28, 1996, the Eleventh Circuit denied the rehearing.

C. Argument. Statutory Construction.

The facts of this case raise the following questions:

(a) proper execution of the summons;
(b) the authority for the summons;
(c) jurisdiction of the lower courts.

Since 1897, this Court has consistently ruled that where the words of a statute are unambiguous, statutory construction is at an end:

> The primary and general **rule of statutory construction** is that the intent of the lawmaker is to be found **in the language that he has used**. He is presumed to know the **meaning of the words** and the rules of grammar. U.S. v. Goldenberg, et al., 168 U.S. 95, 102 (1897). (emphasis added)

Throughout the years, this Court has consistently ruled that Congress is well aware of their duty as lawmakers. In 1991, this Court stated:

> In construing a federal statute, it is presumable that Congress legislates with knowledge of the United States Supreme Court's basic rules of statutory construction. Mcnary v. Haitian Refugee Center, 498 US 479, 112 L Ed 2d 1005, 111 S Ct 888, (1991)

Those basic rules of statutory construction were made known to Congress in Goldenberg, supra, in 1897. In 1994, this Court again made the ruling that the Court's task is only to determine whether the language the legislators actually enacted has a plain, unambiguous meaning:

> The United States Supreme Court, by denying the existence of an ambiguity in some federal statutory language, does not claim to be perfectly certain that the court has defined Congress' intentions as to a particular situation, but the court's task is not the hopeless one of ascertaining what the legislators who passed the law would have decided had they reconvened to consider the parties' particular case; rather, the court's task is **to determine whether the language the legislators actually enacted has a plain, unambiguous meaning.** Beecham v. United States, 511 US ____, p. ____, 128 L Ed 2d 383 (1994). (emphasis added)

This Court has certainly made a statement concerning statutory construction that has endured for almost 100 years. Because of that truth, it is inconceivable that this Court would rule contrary to the clear meaning of the 46 words in 26 U.S.C. § 6065. The words of the body of the statute must endure in spite of various attempts to change its meaning by claiming the title supersedes the body of the statute. Such a claim is defeated by 26 U.S.C. § 7806 which pre-

cludes descriptive matter in a statute from giving any legal effect. The summons in this case was not executed as required by §6065. *Although, there was no summons issued under § 7602, the law* requires that it would be verified under penalties of perjury in accordance with § 6065

D. Argument. Authority to Issue Summons.

The respondents have relied on the authority to issue a summons as Commissioner's Delegation Order No. 4 which reads in pertinent part:

> Order No. 4 (Rev. 21)
> Authority to Issue Summonses, to
> Administer Oaths and Certify, and
> to Perform Other Functions
>
> 1(a). The authorities granted to the Commissioner of Internal Revenue by 26 CFR 301.7602-1(b), 301.7603-1, 301.7604-1 and 301.7605-1(a) and the authorities contained in Section 7609 of the Internal Revenue Code of 1954...

The respondents have further claimed that the summons was issued under the authority of Internal Revenue Code § 7602. As noted in Delegation Order No. 4, there is no authority to issue a summons under that code section. Delegation Order No. 4 continues by saying, "... and vested in the Commissioner of Internal Revenue Service by Treasury Order No. 150-10 to issue summons;"... The petitioner has previously submitted a copy of a document CERTIFIED TO BE A TRUE COPY OF THE ORIGINAL DOCUMENT of what is purported to be Treasury Order 150-10, dated April 22, 1982, which supersedes Treasury Department Order No. 150-37 dated march 17, 1955. Although the government received a copy of that Treasury Order, (Exhibit A), they saw fit to deny its existence and referred to it as follows on page 18 of the Brief, "See Treasury order No. 150-37 (April 22, 1982) (Secretary of the Treasury's delegation of authority to issue administrative summons to the Commissioner), Delegation Order No. 4 (Rev. 20)" It is strange that the government could not admit to the authenticity of Exhibit A, even though it was "CERTIFIED TO BE A TRUE COPY OF THE ORIGINAL DOCUMENT, and was signed by the Authorized Certifying official of the Department of the Treasury. Nevertheless, Treasury Delegation Order 150-10 seems to have two errors. Although it is Certified to be a true copy of the original, it

is unsigned, and the left bottom shows a date of (11-85) which contrasts with the date of April 22, 1982. Until such time that there is a reasonable explanation of those errors, it must be presumed that Treasury Order 150-10 is invalid, therefore, it could not serve as the underlying authority for Delegation Order No. 4.

E. Argument. The statute for summons not revealed.

The authority for the summons in this case contained the following words "... issued under the authority of the Internal Revenue Code this ...". The Internal Revenue Code contains over 9,000 pages of statutes. It is not reasonable to state the authority for an action as found somewhere in those 9,000 + pages. In other documents associated with the summons, we find the statement that the agent had the authority to issue a summons under 26 U.S.C. § 7602. If he/she does indeed possess such authority, the logical question is why was not that authority stated on the face of the summons? Can this Court or any other Court claim jurisdiction without identifying the jurisdictional statute? If the answer is in the affirmative, then by like manner, the petitioner could respond to a summons under authority of the Internal Revenue Code by merely stating that he is responding under authority of title 26 of the United States Code. To take it a step further, the laws of this country are made in pursuance of the United States Constitution. Sec. 8, CL 18 of the Constitution states:

> **All necessary and proper laws.**
>
> To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

If the authority for a particular violation can be stated as found within 9,000 + pages, by extending that logic, one could merely write, "this summons is issued under the authority of the United States Constitution". Such a statement is not reasonable, but that form of logic was postulated by the lower courts in this case. Once again, if the agent has the authority to issue a summons under a particular statute, why was not that authority exercised and identified? This Court has never decided a case that was brought under the authority of "Title 26 United States Code", or any other case, whereas, only the title of the Federal laws was given as the authority.

F. Argument. Jurisdiction of the lower courts.

The appellant's Reply Brief, ¶¶ 2 and 3 clearly shows that there was no summons issued under the authority of § 7602. It was pointed out that the authority for serving the summons was stated and certified, yet the authority for issuing the summons was given as title 26 U.S.C.

Paragraph No. 5 of the Reply Brief, shows the confusion and/or complexity of § 7609, and as stated therein, the question would arise as to the jurisdiction of the District Court to adjudicate the Petition to Quash.

The matter of jurisdiction can be raised at any time and cannot be waived as held by this Court in the following cases:

> As held by the Supreme Court, on every writ of error or appeal, the first and **fundamental question is that of jurisdiction**, first, of the United States Supreme Court, and **then of the court from which the record comes,** and this question **the Supreme Court is bound to ask and answer for itself,** even when not otherwise suggested, and without respect to the relation of the parties to it. Mansfield, C. & L. M. R. Co. v Swan (1884)111 US 379, 28 L Ed 462, 4 S Ct 510; Connell v Smiley (1895) 156 US 335, 39 L Ed 443, 15 S Ct 353. (emphasis added)
>
> It is fundamental that a determination which is made by a tribunal that is **without jurisdiction of the subject matter** is a nullity and that the **lack of jurisdiction may not be waived** or overcome by the consent or agreement of the parties. Mitchell v. Maurer, 293 US 237, 79 L Ed 338, 55 S Ct 162 (1934); United States v. Corrick, 298 US 435, 80 L. Ed 1263, 56 S Ct 829. (1936) (emphasis added)

In the event that this Court should find that the lower courts did have jurisdiction, it must be admitted that such jurisdiction could only be found after a long and torturous journey from § 7609 (h). As this Court has held, the laws are made for the understanding of people of normal intelligence. The appellant contends that § 7609 would tax the ability of most people in this country. Section 7609

would certainly be a candidate for "void for vagueness" as held in the following case:

As we said in Grayned v. City of Rockford, 408 US 104, 108, 33 L Ed 2d 222, 92 S Ct 2294 (1972):

> "It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity **to know what is prohibited,** so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, **laws must provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters to policemen, judges, and juries** for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application." (Footnotes omitted.) Sewell v. Georgia, 435 US 982, 56 L Ed 2d 76, 98 S Ct 1635. (1978) (emphasis added)

As stated on the summons, "...for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws..." This Court has made it very clear that a person has the right **to know what is prohibited,** and **laws must provide explicit standards for those who apply them.** In this case, the government and the judges are applying vague laws in an arbitrary and discriminatory fashion in violation of the doctrine of Sewell, supra.

G. Argument. The plain meaning of statutes.

The petitioners' brief contained citations from this highest court in our land. Citations which supported the statutes enacted by Congress. On page 8 of the government's Brief, these citations are referred to as Taxpayer's arguments were unsupported by even a shred of evidence other than his own self-serving allegations". Such a statement is simply not true. The petitioner merely copied the statutes as enacted by Congress and noted that this Court has

always upheld the clear words of a statute. The petitioner has the right to rely on the laws enacted by Congress. Since Goldenberg in 1897, supra, almost 100 years, this Court has consistently ruled that "When the words of a statute are unambiguous, the first canon of statutory construction—that courts must presume that a legislature **says in a statute what it means and means in a statute what it says** there—is also the last, and judicial inquiry is complete". Connecticut National Bank v. Germain, 503 US ____, p. ____, 117 L.Ed 2nd 391(1992)

Recently, this Court crowned almost 100 years of consistent rulings which upheld the laws enacted by a legislature. On January 17, 1996, this Court stated once and for all that no court can rewrite statutes.

> We are bound by the language of the **statute as it is written**, and even if the rule Lundy advocates might "accor[d] with good policy," **we are not at liberty "to rewrite [the] statute** because [we] might deem its effects susceptible of improvement." Badaracco, 464 US, at 398, 78 L Ed 2d 549, 104 S Ct 756. Applying § 6512(b)(3)(B) **as Congress drafted it**, we find that the applicable look-back period in this case is two years, measured from the date of the mailing of the notice of deficiency. Accordingly, we find that the Tax Court lacked jurisdiction to award Lundy a refund of his overwithheld taxes. The judgment is reversed. Commissioner v. Lundy, 516 US ____, 133 L Ed 2d 611, 116 S Ct ____(January 17, 1996) (emphasis added)

This Court for almost 100 years has stated that "when a **statute speaks with clarity to an issue,** judicial inquiry into the statute's meaning, in all but the most extraordinary circumstances, is finished. Metropolitan Stevedore Co. v. Rambo, 515 US ____, 132 L Ed 2d 226, 115 S Ct ____ Decided June 12, 1995 (emphasis added) "This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it out. Keene Corp. v. United States, 508 US ____, 124 L Ed 2d 118, 113 S Ct ____ 1993."...courts must give effect to the clear meaning of statutes as written. Estate of Cowart v. Nicklos Drilling Co., 505 US ____, 120 L Ed 2d 379, 112 S Ct 2589 (1992) "...courts do not resort to legislative history to cloud a statutory text that is clear" Ratzlaf v. United States, 510 US ____, p. ____, 126 L Ed 2d 615 (1994). "In construing federal revenue statute, Supreme Court gives no weight to Treasury Regulation which attempts to add to statute something

which is not there". United States v Calamaro, 354 US 351, 1 L. Ed 2d 1394, 77 S Ct 1138(1957) "Silence in the legislative history of a statute as to any intention by the legislature to change existing practice cannot be controlling where the language of the statute is unambiguous". Dewsnup v. Timm, 502 US ____, p. ____, 116 L Ed 2d 903, p. 906 (1992)

CONCLUSION

This Court has stated over and over that when the laws are clear and unambiguous, they say what they mean and mean what they say. If the Courts rule otherwise, we will all face the premonition predicted by the United States Supreme Court in Miranda v. Arizona. 396 US 868, p. 480, 24 L Ed 2d 122 (1966). This dissenting opinion by Justice Brandeis in Olmstead v. United States, 277 US 438, 485,72 L Ed 944 , 959, 48 S Ct 564, 66 ALR 376 (1928), was accepted as a doctrine and quoted in Miranda as well as numerous other cases. Justice Brandeis said:

> Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a **government of laws,** existence of the government will be imperiled if it fails to **observe the law scrupulously.** Our Government is the potent, the omnipresent teacher. For good or for ill, **it teaches the whole people by its example**. Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means ... would bring **terrible retribution.** Against that pernicious doctrine this Court should resolutely set its face. Olmstead v United States, 277 US 438, 485,72 L. Ed 944 , 959, 48 S Ct 564, 66 ALR 376 (1928) (dissenting opinion). (emphasis added)

The petitioner has relied on the plain meaning of the laws and authorities as stated in his pleadings and as previously held by this Court In accordance with that doctrine petitioner requests that this Petition for Certiorari be granted.

Respectfully resubmitted on this 26th day of August 1996.

s/ Idus Harrison

Idus Harrison
8036 Pea Ridge Rd.
Cornelia, GA 30531

APP. 1

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
GAINSVILLE DIVISION

Idus Harrison	:
versus	:
United States of America;	: Civil No. 2:95-CV-22-WCO
Jack Carey, Partner, Carey,	:
Jarrard and Walker; and	:
Al Manley	:

ORDER

The captioned case is before the court for consideration of petitioner's motion to quash a summons issued by the Internal Revenue Service [1-1], and the respondent's motion to dismiss [2-1].

Petitioner commenced this action seeking to quash an administrative summons issued by the IRS to Jack Carey, a partner in Carey, Jarrard & Walker, a "third-party recordkeeper" as that term is defined in 26 U.S.C. § 7609 (a) (3). The summons was issued pursuant to an investigation being conducted by the IRS in order to ascertain petitioner's federal tax liabilities for tax years 1990-1993. IRS Revenue Agent Al Manley issued the summons on January 31, 1995, in accordance with 26 U.S.C. § 7602. Mr. Carey was ordered to appear before Agent Manley on February 27, 1995, to provide testimony and produce financial records concerning petitioner and/or Rocky Grove Church. A copy of the summons and notice of service indicate compliance with proper procedure. Apparently, to date, Mr. Carey has not provided the requested information.

Pursuant to 26 U.S.C. § 7602 (a) the IRS is granted the authority to issue an administrative summons to assist in its efforts in determining a taxpayer's liability. The standards for enforcement of an IRS summons require the United States to make a four-part showing: (1) "that the investigation will be conducted pursuant to a legitimate purpose," (2) "that the inquiry may be relevant to that purpose." (3) that the information sought is not already within the Commissiobner's possession." (4) And that the administrative steps required by the Code have been followed - in

particular, that the 'Secretary or his delegate,' after investigation, has determined the further examination to be necessary and has notified the taxpayer to that effect." United States v. Powell, 379 U.S. 48, 57-58 (1964) (emphasis added). The IRS can satisfy the Powell test by presenting the sworn affidavit of the agent who issued the summons. United States v. Leventhal, 961 F.2d 936, 939 (11th Cir. 1992). Petitioner contends that the IRS cannot meet this burden. The court disagrees.

In regard to the first prong of the Powell test, petitioner's primary argument is that the administrative summons is being used as a guise to gather evidence for a future criminal prosecution. Petitioner, though, offers no evidence to support this argument. Section 7602 of the Internal Revenue Code creates a clear test; as long as the IRS has not initiated a criminal referral to the United States Department of Justice, the investigation is not deemed criminal and the summons may issue.[1] See La Mura v. United States, 765 F.2d 974, 980 n.9 (11th Cir. 1985) (Section 7602 was amended to "provide a clear definition of when a tax investigation has become solely criminal in nature."). In the case sub judice there has been no referral to the Department of Justice. The summons was issued for the authorized purpose of ascertaining petitioner's tax liability for the enumerated years. Petitioner's unsubstantiated allegations cannot defeat the "legitimate purpose" of this summons.

Second, the court is satisfied that the summons seeks information relevant to Agent Manley's investigation. The governing test, different than that used under FED. R. EVID. 401, see United States v. Arthur Young, 465 U.S. 805, 814 (1984), is "whether the summons seeks information which 'might throw light upon the correctness of taxpayer's return' and, more narrowly, whether there is an indication of a realistic expectation rather than an idle hope that something might be discovered.'" In the Matter of Newton, 718 F.2d 1015, 1019 (11th Cir. 1983) (quoting United States v. Wyatt, 637 F.2d 293, 300-01 (5th Cir. 1981) (citations omitted)). In short, this is not a very onerous burden on the government. The nature of the information sought in this case concerns financial documents, contracts, canceled checks, and other documents reflecting transactions and/ or payments to petitioner or Rocky Grove Church during the period of the tax years under investigation. Agent Manley's declaration states that these materi

als are relevant to the investigation, and petitioner offers no evidence to the contrary.

The third prong of the Powell test requires that the information sought not already be in the possession of the IRS. Agent Manley states that the IRS is currently in possession of copies of five documents which fall within the scope of the summons. Other than those, the information requested is not in the possession of the IRS. Thus, the requirement of Powell is satisfied.

The final requirement mandates proper compliance with administrative procedures. An attested copy of the summons was served on Mr. Carey in accordance with 26 U.S.C. § 7609 (a) (2), which sets forth the notice requirement ancillary to a third-party summons. Petitioner was duly served with a proper copy of the summons. Lastly, petitioner's conclusory allegations that the summons is defective on its face is without merit. Agent Manley's declaration explains the authority vested in revenue agents to issue a summons.[2]

Having satisfied the Powell test in its entirety, the United States has done all that is necessary to persuade the court to dismiss the motion to quash. Parenthetically, though, the court notes that respondent's additional arguments are correct as a matter of law. In particular, the court notes petitioner's failure to technically comply with FED.R. Civ. P. 4 (I) (1) (A), in that the summons and petition was not properly addressed to the civil process clerk at the office of the United States attorney, but rather sent to the U.S. Attorney, Kent Alexander, individually.

Accordingly, after careful consideration, petitioner's motion to quash a summons issued by the Internal Revenue Service is hereby DENIED [1-1], and the respondent's motion to dismiss is hereby GRANTED [2-1]

IT IS SO ORDERED this 1st day of May, 1995.

s/_____
WILLIAM C. O'KELLEY
United States District Judge

[1] The Code provides that "[t]he purposes for which the Secretary may [issue a summons] . . . include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws." 26 U.S.C. § 7602 (b) (emphasis added). However, "[n]o summons may be issued under this title . . . with respect to any person if a Justice Department referral is in effect with respect to such person." id. at § 7602 (c) (1).

[2] See 26 U.S.C. § 7602; treas. Reg § 301.7602; Internal Revenue Service Delegation Order No. 4 (Rev. 20), 1990-1 C.B. 294

APP. 2

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
GAINSVILLE DIVISION

Idus Harrison	:
versus	:
United States of America;	: Civil No. 2:95-CV-22-WCO
Jack Carey, Partner, Carey,	:
Jarrard and Walker; and	:
Al Manley	:

ORDER

The captioned case is before the court for consideration of petitioner's motion for a rehearing [5-1]. Petitioner has offered nothing new, either by way of law or fact. Accordingly, petitioner's motion for a rehearing is hereby DENIED [5-1].

IT IS SO ORDERED this 31st day of May, 1995.

s/_____
William C. O'Kelley
United States District Judge

APP. 3

UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT
No. 95-8836
Non-Argument Calendar

D.C. Docket No. 2:95-CV-22

IDUS HARRISON,

Plaintiff-Appellant,

versus
UNITED STATES OF AMERICA,
JACK CAREY, PARTNER, CAREY
JARRARD & WALKER and
AL MANLEY,

Defendants-Appellees.

Appeal from the United States District Court
for the Northern District of Georgia

Before TJOFLAT, Chief Judge, KRAVITCH and COX,
Circuit Judges.

JUDGMENT

This cause came to be heard on the transcript of the record from the United States District Court of the Northern District of Georgia, and was taken under submission by the Court upon the record and briefs on file, pursuant to Eleventh Circuit Rule 34-3;

UPON CONSIDERATION WHEREOF, it is now hereby ordered and adjudged by this court that the order of the said District Court appealed from in this cause be and the same is hereby AFFIRMED;

It is further ordered that plaintiff-appellant pay defendants-appellees the costs on appeal to be taxed by the Clerk of this Court.

Entered: March 11, 1996
For the Court: Miguel J. Cortez, Clerk

s/_____
Deputy Clerk

APP 4

UNITED STATES COURT OF APPEALS
Eleventh Circuit
56 Forsyth Street, N.W.
Atlanta, Georgia 30303

Miguel J. Cortez
Clerk

In Replying Give Number
of Case and Names of Parties

May 28, 1996

MEMORANDUM TO COUNSEL OR PARTIES:
RE: 95-8836 Harrison v. USA
DC DKT NO.: 95-00022 2-CV-WCO

The enclosed order has been entered on petition(s) for rehearing.

See Rule 41, Federal Rules of Appellate Procedure, and Eleventh Circuit Rule 41-1 for information regarding issuance and stay of mandate

Sincerely,

s/

MIGUEL J. CORTEZ, Clerk

Reply To: Allen Thornell (404)331-3836